

INTERNAL REVENUE SERVICE
EP/EO DIVISION
1244 SPEER BLVD SUITE 442
DENVER, CO 80204-3583

Department of the Treasury

Date: November 25, 1996

Employer Identification Number:
[REDACTED]

Person to Contact:
[REDACTED]

Telephone Number:
[REDACTED]

Response Date:
December 9, 1996

Dear Applicant:

This is in reference to your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code.

Exemption is recognized under section 501(c)(3) for organizations that are organized exclusively for charitable purposes. In order to qualify, an organization has to be both organized and operating for charitable purposes.

After reviewing your application, it appears that you do not qualify for exemption under section 501(c)(3). Your activities are inconsistent with the purposes and activities of an organization exempt under this section.

Therefore, it appears that you do not qualify for exemption under section 501(c)(3) of the Code.

If you are in agreement with our conclusion, please sign and return the enclosed Form 6018.

If you are not in agreement with our position, please respond accordingly presenting your position clearly, in this matter.

If, after considering your position and any other additional information, we still conclude that you do not qualify for exemption, a letter will be issued setting forth our position and explaining your rights of appeal. We are enclosing a copy of Publication 892 which explains your appeal rights at that point.

Please respond within 14 days from the date of this letter.

If we do not hear from you within that time, we will assume that you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials of our action. As a result, the Internal Revenue Service will treat your organization as a taxable entity.

In addition, if you do not provide the requested information in a timely manner, we will consider that you have taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

[Redacted Signature]

Enclosures:
Form 6018
Publication 892
Return Envelope

Form 6018
(Rev. August 1983)

Department of the Treasury - Internal Revenue Service
Consent to Proposed Adverse Action
(All references are to the Internal Revenue Code)

Prepare in
Duplicate

Case Number [REDACTED]	Date of Latest Determination Letter [REDACTED]
Employer Identification Number [REDACTED]	Date of Proposed Adverse Action Letter [REDACTED]
Name and Address of Organization [REDACTED] [REDACTED] [REDACTED]	

RECEIVED - INTERNAL
REVENUE SERVICE

DEC 09 1996

DENVER DISTRICT

I consent to the proposed adverse action relative to the above organization as shown by the box(es) checked below. I understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section 501(c)(3), etc. applies, I have the right to protest the proposed adverse action.

NATURE OF ADVERSE ACTION

- ☒ Denial of exemption
- ☐ Revocation of exemption, effective
- ☐ Modification of exempt status from section 501(c)() to 501(c)(), effective
- ☐ Classification as a private foundation (section 509(a)), effective
- ☐ Classification as a non-operating foundation (section 4942(j)(3)), effective
- ☐ Classification as an organization described in section 509(a)(), effective
- ☐ Classification as an organization described in section 170(b)(1)(A)(), effective

If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.

If you sign this consent before you have exhausted your administrative appeal rights, you may lose your rights to a declaratory judgment under section 7428.

(Signature instructions are on the back of this form.)

Name of Organization [REDACTED]	
Signature and Title [REDACTED]	Date [REDACTED]
Signature and Title [REDACTED]	Date [REDACTED]

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1244 SPEER BLVD, SUITE 442
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DEPARTMENT OF THE TREASURY

Date: [REDACTED]

Employer Identification Number: [REDACTED]

Contact Person: [REDACTED]

Contact Telephone Number: [REDACTED]

Dear Applicant:

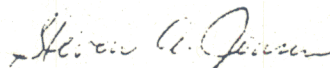
This is in reference to your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code.

In a previous contact made with your organization, you were informed that it was our opinion that you did not qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code. We have previously informed you of your rights of appeal in this matter, and if you were in agreement with our conclusion, we requested that you sign an agreement Form 6018, Consent to Proposed Adverse Action Form.

You have indicated your agreement to our conclusion that you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(3) by executing and returning Form 6018, Consent to Proposed Adverse Action.

Accordingly, we conclude that you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Code. Contributions made to you are not deductible by the donors for Federal income tax purposes.

Sincerely,



Steven A. Jensen
District Director